STATE OF MICHIGAN

COURT OF APPEALS

CITY OF DETROIT,

Petitioner-Appellant,

v

MICHIGAN CONSOLIDATED GAS COMPANY,

Respondent-Appellee.

UNPUBLISHED
October 27, 2005

No. 253904
Tax Tribunal
LC Nos. 00-301484, 00-301485, 00-301486, 00-301487, 00-301488, 00-301489, 00-301490, 00-301491, 00-301492 & 00-301493

CITY OF DETROIT,

Petitioner-Appellant,

v

DETROIT EDISON COMPANY,

Respondent-Appellee.

No. 253905
Tax Tribunal
LC Nos. 00-301494, 00-301495, 00-301496, 00-301497, 00-301498, 00-301499, 00-301500, 00-301501, 00-301502, 00-301503 & 00-301504

Before: Hoekstra, P.J., and Gage and Wilder, JJ.

PER CURIAM.

In these consolidated appeals, petitioner appeals as of right from an order dismissing its petitions to correct twenty-one tax assessments. We affirm.

These appeals concern twenty-one pieces of personal property belonging to respondents Michigan Consolidated Gas Company and Detroit Edison Company. Petitioner alleged that the 2003 assessments of the subject pieces of property were computed in error when it converted to a new computerized assessment system. The new system utilized multiplier tables adopted in

1999, rather than the older tables petitioner intended to use. After the Detroit Board of Assessors finalized the assessment roll, petitioner discovered the errors and sought to correct them with the Detroit board of review. The board of review denied petitioner's requests, and petitioner filed twenty-one petitions with the Michigan Tax Tribunal (MTT). The MTT sua sponte dismissed all twenty-one cases, finding that petitioner had no standing and that the MTT lacked jurisdiction.

Generally, we review MTT decisions to determine whether the tribunal made an error of law or adopted a wrong principle. *Catalina Marketing Sales Corp v Dep't of Treasury*, 470 Mich. 13, 18-19; 678 NW2d 619 (2004). We review de novo questions law, including statutory interpretation, *Reed v Yackell*, 473 Mich 520, 528; 703 NW2d 1 (2005), issues of party standing, *Nat'l Wildlife Federation v Cleveland Cliffs Iron Co*, 471 Mich 608, 612; 684 NW2d 800 (2004), and issues of subject-matter jurisdiction, *Reed*, *supra* at 540. Factual findings are final if supported by "competent, material, and substantial evidence on the whole record." Const 1963, art 6, § 28; *Catalina Marketing Sales, supra* at 19.

Petitioner argues that the MTT erred in concluding that it was not an aggrieved party and therefore lacked standing. Generally, only a party aggrieved by a decision may appeal that decision. *Ford Motor Co v Jackson*, 399 Mich 213, 225; 249 NW2d 29 (1976). Otherwise, the party lacks standing. *Glen Lake-Crystal River Watershed Riparians v Glen Lake Ass'n*, 264 Mich App 523, 542-543; 695 NW2d 508 (2004). Although petitioner protested its assessments to the board of review as required by MCL 205.735, the MTT concluded that this Court's decision in *Covert Twp v Consumers Power Co*, 217 Mich App 352, 356-357; 551 NW2d 464 (1996), controlled and mandated the conclusion that petitioner was not "aggrieved."

The MTT has misread the *Covert Twp* decision, in which this Court concluded that the petitioner, an assessing authority, was not "aggrieved" because it was contractually bound to its assessment and therefore had no right to any other assessment. *Covert Twp, supra* at 357. The Court determined that the petitioner could not be harmed by being held to that assessment. *Id.* *Covert Twp* does not, however, establish a general rule that assessing authorities cannot ever be aggrieved by their own assessments. Indeed, this Court has held that under some circumstances the assessing jurisdiction can dispute an assessor's finding "all the way to the MTT on the basis of evidence that conflicts with the value determined by the assessor." *Wayne Co v State Tax Comm*, 261 Mich App 174, 246; 682 NW2d 100 (2004). Under certain circumstances, MCL 211.53b allows assessors to appeal their own assessments to boards of review or the MTT. Although those circumstances are not present here, a bright-line rule that assessing authorities cannot be aggrieved by their own assessments is irreconcilable with this statutory right to appeal. Thus, the MTT's conclusion that such a rule exists constitutes adoption of a wrong legal principle. *Catalina Marketing Sales, supra* at 18-19.

Jurisdiction is, however, a separate inquiry from standing. *Glen Lake-Crystal River Watershed Riparians*, *supra* at 528. Petitioner argues that the MTT had jurisdiction because the assessments were based on a clerical error. Subject-matter jurisdiction is a matter that may be raised at any time, even if raised for the first time on appeal. *Nat'l Wildlife Federation, supra* at 630.

MCL 211.53b allows an assessor to appeal its assessment to the MTT on the basis of a mutual mistake of fact or clerical error. MCL 211.53b(1), (2).[1] A "clerical error" is generally defined as "'a mistake in writing or copying.'" *Int'l Place Apartments-IV v Ypsilanti Twp*, 216 Mich App 104, 109; 548 NW2d 668 (1996), quoting Black's Law Dictionary (6th ed). Applying this definition to MCL 211.53b, the Court concluded that the statute is concerned with "errors of a typographical, transpositional, or mathematical nature" that affect "use of the correct assessment figures, the taxation rate, and the mathematical computation relating to the assessment of taxes." *Int'l Place Apartments-IV, supra* at 109. However, the statute "simply does not include cases where the assessor fails to consider all relevant data, even if the root of the assessor's error may have been a ministerial mistake such as the misfiling of a document." *Id*.

There is no evidence of a mutual mistake of fact in the instant case, nor was there a typographical or transpositional error. Rather, petitioner argues that there was a mathematical error because the assessments were performed by a computer program that, unbeknownst to petitioner, automatically used the current multiplier tables. See generally *Wayne Co, supra*. The scope of a clerical error under MCL 211.53b is simply not that broad. A "mathematical error" is limited to arithmetical mistakes or similar errors in calculation. In other words, if at some point in the assessment process, an assessor mistakenly makes a calculation error, and the final assessment is at least partially based on that error, MCL 211.53b would apply. The assessor in the instant case, like the assessor in *Int'l Place Apartments-IV*, was simply unaware of certain facts that it would have considered in making the assessment, had those facts been available where the assessor expected to find them. Thus, the assessments were based on unilateral mistakes, not clerical errors. Because the assessments were otherwise intended, MCL 211.53b does not apply.

We have held that an assessing jurisdiction may appeal assessments based on simple application of the current tables "all the way to the MTT" if it has evidence that the final assessment based on those tables is inaccurate. *Wayne Co, supra* at 245. However, that situation does not exist here. While the tables "do not have the force of law and are merely guides," assessors are required by MCL 211.10e to use them as starting points "and then make whatever adjustments are necessary because of some unique feature of the property or unique circumstance." *Wayne Co, supra* at 245-246. Petitioner's argument is not that there are unique circumstances applicable to the individual parcels of property that render each of these particular assessments inaccurate, but that the "old tables" provide more accurate values than the "new tables." In other words, petitioner argues that it should *generally* be permitted to depart from the current tables as its assessment starting point. However, this is contrary to the dictates of MCL 211.10e. We therefore conclude that MCL 211.53a does not apply and the MTT lacked subject-

[1] We agree with petitioner that MCL 211.53a does not apply to the facts of this case. However, the MTT ultimately reached the correct result in concluding that it lacked jurisdiction, and we will not reverse a decision where the correct result was reached, but for the wrong reason. *Gleason v Dep't of Transportation*, 256 Mich App 1, 3; 662 NW2d 822 (2003).

matter jurisdiction because the assessments were not based on clerical errors or mutual mistakes of fact.

Affirmed.

/s/ Joel P. Hoekstra
/s/ Hilda R. Gage
/s/ Kurtis T. Wilder